		FOR OHF USE					

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0037044

Facility Name: Lincoln Square

Address: 202 South Main (Number) Jonesboro (City) 62952 (Zip Code)

County: Union

Telephone Number: (618) 833-2063 **Fax #** (618) 833-4993

IDPA ID Number: 37-1272697001

Date of Initial License for Current Owners: 01/06/88

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Richard Stroh **Telephone Number:** (618) 833-5070 ext. 11

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) 03/21/02 (Date)
(Type or Print Name) Richard Stroh
(Title) Assistant Comptroller

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 15 Bed / 5475 Bed Days

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	15	ICF/DD 16 or Less	15	5,475	6
7	15	TOTALS	15	5,475	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	5,327			5,327	13
14	TOTALS	5,327			5,327	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.30%

D. How many bed-hold days during this year were paid by Public Aid?
36 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 01/06/91

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 01/01/91 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Lincoln Square # 0037044 **Report Period Beginning:** 1/1/01 **Ending:** 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger: Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	4,512	1,348	1,846	7,706		7,706		7,706			1
2	Food Purchase		37,535		37,535		37,535		37,535			2
3	Housekeeping	6,262	2,780		9,042		9,042	82	9,124			3
4	Laundry		767	33	800		800		800			4
5	Heat and Other Utilities			13,204	13,204		13,204	175	13,379			5
6	Maintenance		2,446	3,498	5,944		5,944	3,819	9,763			6
7	Other (specify):*											7
8	**TOTAL General Services**	10,774	44,876	18,581	74,231		74,231	4,076	78,307			8
	B. Health Care and Programs											
9	Medical Director			5,255	5,255		5,255		5,255			9
10	Nursing and Medical Records	11,500	4,463	3,934	19,897		19,897	876	20,773			10
10a	Therapy			1,507	1,507		1,507		1,507			10a
11	Activities	119,970	733	217	120,920	(1,404)	119,516		119,516			11
12	Social Services	28,427	192	1,575	30,194		30,194	(147)	30,047			12
13	Nurse Aide Training		91	1,539	1,630	1,404	3,034		3,034			13
14	Program Transportation			1,848	1,848		1,848		1,848			14
15	Other (specify):* Day Training			128,396	128,396		128,396	(128,396)				15
16	**TOTAL Health Care and Programs**	159,897	5,479	144,271	309,647		309,647	(127,667)	181,980			16
	C. General Administration											
17	Administrative			1,000	1,000		1,000	5,265	6,265			17
18	Directors Fees											18
19	Professional Services			22,274	22,274		22,274	(21,311)	963			19
20	Dues, Fees, Subscriptions & Promotions			2,837	2,837		2,837	(992)	1,845			20
21	Clerical & General Office Expenses		1,876	4,607	6,483		6,483	7,665	14,148			21
22	Employee Benefits & Payroll Taxes			23,436	23,436		23,436	3,480	26,916			22
23	Inservice Training & Education											23
24	Travel and Seminar							106	106			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			3,311	3,311		3,311	170	3,481			26
27	Other (specify):*											27
28	**TOTAL General Administration**		1,876	57,465	59,341		59,341	(5,617)	53,724			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	170,671	52,231	220,317	443,219		443,219	(129,208)	314,011			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lincoln Square #0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			8,128	8,128		8,128	1,371	9,499			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,293	1,293		1,293	(618)	675			32
33	Real Estate Taxes			5,129	5,129		5,129	111	5,240			33
34	Rent-Facility & Grounds			36,000	36,000		36,000	(27,734)	8,266			34
35	Rent-Equipment & Vehicles			90	90		90		90			35
36	Other (specify):* Income Tax			1,345	1,345		1,345	(1,345)				36
37	**TOTAL Ownership**			51,985	51,985		51,985	(28,215)	23,770			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		3,683		3,683		3,683		3,683			41
42	Provider Participation Fee			27,416	27,416		27,416		27,416			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		3,683	27,416	31,099		31,099		31,099			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	170,671	55,914	299,718	526,303		526,303	(157,423)	368,880			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$ (128,396)	15	$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(262)	22		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	416	30		9
10	Interest and Other Investment Income	(618)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(515)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(450)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,345)	36		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (131,170)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(26,034)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (26,034)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (157,204)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Lincoln Square

ID# 0037044

Report Period Beginning: 1/1/01

Ending: 12/31/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Diapers	$ (30)	12	1
2	Clothing	(117)	12	2
3	PAC Dues	(72)	20	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(219)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	82	0	0	0	0	0	0	0	0	0	82	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	175	0	0	0	0	0	0	0	0	0	175	5
6	Maintenance	0	404	3,415	0	0	0	0	0	0	0	0	3,819	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	661	3,415	0	0	0	0	0	0	0	0	4,076	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	876	0	0	0	0	0	0	0	0	876	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(147)	0	0	0	0	0	0	0	0	0	0	(147)	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	(128,396)	0	0	0	0	0	0	0	0	0	0	(128,396)	15
16	**TOTAL Health Care and Programs**	(128,543)	0	876	0	0	0	0	0	0	0	0	(127,667)	16
	C. General Administration													
17	Administrative	0	0	5,265	0	0	0	0	0	0	0	0	5,265	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	289	(21,600)	0	0	0	0	0	0	0	0	(21,311)	19
20	Fees, Subscriptions & Promotions	(1,037)	45	0	0	0	0	0	0	0	0	0	(992)	20
21	Clerical & General Office Expenses	0	1,324	6,341	0	0	0	0	0	0	0	0	7,665	21
22	Employee Benefits & Payroll Taxes	(262)	3,742	0	0	0	0	0	0	0	0	0	3,480	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	106	0	0	0	0	0	0	0	0	0	106	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	170	0	0	0	0	0	0	0	0	0	170	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(1,299)	5,676	(9,994)	0	0	0	0	0	0	0	0	(5,617)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(129,842)	6,337	(5,703)	0	0	0	0	0	0	0	0	(129,208)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Lincoln Square** **# 0037044** **Report Period Beginning:** **1/1/01** **Ending:** **12/31/01**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	416	955	0	0	0	0	0	0	0	0	0	1,371	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(618)	0	0	0	0	0	0	0	0	0	0	(618)	32
33	Real Estate Taxes	0	111	0	0	0	0	0	0	0	0	0	111	33
34	Rent-Facility & Grounds	0	536	(28,270)	0	0	0	0	0	0	0	0	(27,734)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(1,345)	0	0	0	0	0	0	0	0	0	0	(1,345)	36
37	**TOTAL Ownership**	(1,547)	1,602	(28,270)	0	0	0	0	0	0	0	0	(28,215)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(131,389)	7,939	(33,973)	0	0	0	0	0	0	0	0	(157,423)	45

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Diana Alley	50	Mulberry Manor	Anna	kel-Tech Mgmt Co.	Anna	Accounting Serv.
Jacob Alley	50	Holly Hill	Anna	JR Centre	Anna	Day Training
		Glen Brook	Vienna	ILS 1-3	Anna	CILA
		Pilot House	Cairo	ILS 4	Metropolis	CILA
		Krypton	Metropolis			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	3	Houskeeping	$	kel-Tech Mgmt. Co.	25.00%	$ 82	$ 82	1
2	V	5	Utilities		kel-Tech Mgmt. Co.	25.00%	175	175	2
3	V	6	Repairs & Maintenance		kel-Tech Mgmt. Co.	25.00%	404	404	3
4	V	19	Legal & Accounting		kel-Tech Mgmt. Co.	25.00%	289	289	4
5	V	20	Dues, Fees & Subscriptions		kel-Tech Mgmt. Co.	25.00%	45	45	5
6	V	21	General & Adm. Expenses		kel-Tech Mgmt. Co.	25.00%	1,324	1,324	6
7	V	22	Employee Benefits		kel-Tech Mgmt. Co.	25.00%	3,742	3,742	7
8	V	24	Staff Training		kel-Tech Mgmt. Co.	25.00%	106	106	8
9	V	26	Insurance Building & Vehicle		kel-Tech Mgmt. Co.	25.00%	170	170	9
10	V	30	Depreciation		kel-Tech Mgmt. Co.	25.00%	955	955	10
11	V	33	Real Estate Taxes		kel-Tech Mgmt. Co.	25.00%	111	111	11
12	V	34	Building Lease Pmts.		kel-Tech Mgmt. Co.	25.00%	536	536	12
13	V				kel-Tech Mgmt. Co.	25.00%			13
14	Total			$			$ 7,939	$ * 7,939	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	10	Nursing Wages	$	kel-Tech Mgmt. Co.	25.00%	$ 876	$ 876	15
16	V	17	Administrative Wages		kel-Tech Mgmt. Co.	25.00%	5,265	5,265	16
17	V	21	Clerical Wages		kel-Tech Mgmt. Co.	25.00%	6,341	6,341	17
18	V	6	Maintenance Wages		kel-Tech Mgmt. Co.	25.00%	3,415	3,415	18
19	V	19	Professional Services	21,600	kel-Tech Mgmt. Co.			(21,600)	19
20	V	34	Building Lease	36,000	J & J Partners			(36,000)	20
21	V	34	Depreciation		J & J Partners		7,730	7,730	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 57,600			$ 23,627	$ * (33,973)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week Hours	Percent	Compensation Included in Costs for this Reporting Period** Description	Amount	Schedule V. Line & Column Reference	
1	Diana Alley	DON/Owner		50.00	35,476	8	20.00	Nursing	$ 11,500	10-1	1
2	Jacob Alley	Owner		50.00							2
3											3
4											4
5											5
6	kel_Tech Mgmt Co., Allocation Wages:										6
7	Diana Alley							Nursing	876	10-7	7
8	Jacob Alley							Maintenance	3,224	6-7	8
9	James A. Keller							Adminstrative	4,354	17-7	9
10	Don Pippins							Adminstrative	912	17-7	10
11											11
12		Schedule of Owner Compensation all facilities Pg. 24									12
13								TOTAL	$ 20,866		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: kel-Tech Management Co.
Street Address: 158 E. Vienna Street
City / State / Zip Code: Anna, IL 62906
Phone Number: (618) 833-5070, ext. 11
Fax Number: (618) 833-4993

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	Housekeeping	Mgmt. Fee Contribution	290,400	10	$ 1,100	$	21,600	$ 82	1
2	5	Utilities	Mgmt. Fee Contribution	290,400	10	2,349		21,600	175	2
3	6	Pest Control	Mgmt. Fee Contribution	290,400	10	55		21,600	4	3
4	6	Maintenance Vehicle	Mgmt. Fee Contribution	290,400	10	196		21,600	15	4
5	6	Maintenance Supplies	Mgmt. Fee Contribution	290,400	10	9		21,600	1	5
6	6	Maintenance Grounds	Mgmt. Fee Contribution	290,400	10	362		21,600	27	6
7	6	Contract Services	Mgmt. Fee Contribution	290,400	10	(111)		21,600	(8)	7
8	6	Repairs Vehicle	Mgmt. Fee Contribution	290,400	10	87		21,600	6	8
9	6	Repairs Building	Mgmt. Fee Contribution	290,400	10	48		21,600	4	9
10	6	Repairs Equipment	Mgmt. Fee Contribution	290,400	10	1,588		21,600	118	10
11	6	Transportation	Mgmt. Fee Contribution	290,400	10	3,193		21,600	237	11
12	19	Legal & Accounting	Mgmt. Fee Contribution	290,400	10	3,880		21,600	289	12
13	20	Dues, Fees, Subscriptions	Mgmt. Fee Contribution	290,400	10	609		21,600	45	13
14	21	General & Admin. Supplies	Mgmt. Fee Contribution	290,400	10	6,968		21,600	518	14
15	21	Postage	Mgmt. Fee Contribution	290,400	10	2,766		21,600	206	15
16	21	Software	Mgmt. Fee Contribution	290,400	10	564		21,600	42	16
17	21	General & Admin. Misc.	Mgmt. Fee Contribution	290,400	10	670		21,600	50	17
18	21	Telephone	Mgmt. Fee Contribution	290,400	10	2,839		21,600	211	18
19	21	Cell Phone Expense	Mgmt. Fee Contribution	290,400	10	3,106		21,600	231	19
20	21	Printing	Mgmt. Fee Contribution	290,400	10	102		21,600	8	20
21	21	Copier Expense	Mgmt. Fee Contribution	290,400	10	790		21,600	59	21
22	22	Payroll Tax Expense	Mgmt. Fee Contribution	290,400	10	17,189		21,600	1,279	22
23	22	Ins. Employee Group	Mgmt. Fee Contribution	290,400	10	30,815		21,600	2,292	23
24	22	Insurance Workmen's Comp.	Mgmt. Fee Contribution	290,400	10	2,304		21,600	171	24
25	TOTALS					$ 81,478	$		$ 6,062	25

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: kel-Tech Management Co.
Street Address: 158 E. Vienna Street
City / State / Zip Code: Anna, IL 62906
Phone Number: (618) 833-5070, Ext. 11
Fax Number: (618) 833-4993

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	24	Classroom Supplies	Mgmt. Fee Contribution	290,400	10	$ 618	$	21,600	$ 46	1
2	24	Staff Training	Mgmt. Fee Contribution	290,400	10	365		21,600	27	2
3	24	Seminars	Mgmt. Fee Contribution	290,400	10	438		21,600	33	3
4	26	Insurance Vehicle	Mgmt. Fee Contribution	290,400	10	1,046		21,600	78	4
5	26	Insurance Bldg. & Liability	Mgmt. Fee Contribution	290,400	10	1,240		21,600	92	5
6	30	Depreciation	Mgmt. Fee Contribution	290,400	10	12,837		21,600	955	6
7	33	Real Estate Taxes	Mgmt. Fee Contribution	290,400	10	1,488		21,600	111	7
8	34	Building Lease	Mgmt. Fee Contribution	290,400	10	7,200		21,600	536	8
9	6	Maintenance Wages	Mgmt. Fee Contribution	290,400	10	45,910	45,910	21,600	3,415	9
10	10	Nursing Wages	Mgmt. Fee Contribution	290,400	10	11,775	11,775	21,600	876	10
11	17	Admin. Wages	Mgmt. Fee Contribution	290,400	10	70,789	70,789	21,600	5,265	11
12	21	Clerical Wages	Mgmt. Fee Contribution	290,400	10	85,252	85,252	21,600	6,341	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 238,958	$ 213,726		$ 17,775	25

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Ford Credit		X	Vehicle Purchase	$797.00	9/23/00	$ 26,232	$ 15,934	9/2003	5.9000	$ 1,277	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$797.00		$ 26,232	$ 15,934			$ 1,277	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 26,232	$ 15,934			$ 1,277	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 5,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 5,029	2
3. Under or (over) accrual (line 2 minus line 1).		$ 29	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 5,100	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 5,129	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1996	4,646	8
1997	4,771	9
1998	4,724	10
1999	4,828	11
2000	5,029	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lincoln Square COUNTY Union

FACILITY IDPH LICENSE NUMBER 0037044

CONTACT PERSON REGARDING THIS REPORT Richard Stroh

TELEPHONE (618) 833-5070 ext. 11 FAX #: (618) 833-4993

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	14-00-07-353	Lot 69 Grammer's Donation	$ 5,028.78	$ 5,028.78
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 5,028.78	$ 5,028.78

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 3,200 B. General Construction Type: Exterior WOOD Frame WOOD Number of Stories 2

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	HEALTHCARE	8,000	1987	$ 10,000	1
2					2
3	TOTALS	8,000		$ 10,000	3

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Carpeting			1997	4,056		7	271	271	4,056	9
10	Carpeting Livingroom			1998	571		7	57	57	571	10
11	Carpeting			2001	3,640	3,640	7	260	(3,380)	3,640	11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 8,267	$ 3,640		$ 588	$ (3,052)	$ 8,267	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 1,745	$ 558	$ 349	$ (209)	5	$ 907	71
72	Current Year Purchases	1,334	1,334	73	(1,261)	7	1,334	72
73	Fully Depreciated Assets	53,640		2,288	2,288	7	53,640	73
74								74
75	TOTALS	$ 56,719	$ 1,892	$ 2,710	$ 818		$ 55,881	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Healthcare	Van, Ford, 1994	1994	$ 21,203	$	$	$	5	$ 21,203	76
77	Healthcare	Van, Ford, 2001	2001	26,232	2,596	5,246	2,650	5	22,335	77
78										78
79										79
80	TOTALS			$ 47,435	$ 2,596	$ 5,246	$ 2,650		$ 43,538	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 122,421	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 8,128	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 8,544	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 416	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 107,686	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO

16. Rental Amount for movable equipment: $ 90 Description: Water Cooler Rental $90
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER AIDE 40

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE 80

B. EXPENSES

ALLOCATION OF COSTS (d)

			1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition		$	$	$	$
2	Books and Supplies			141		141
3	Classroom Wages	(a)	24	523		547
4	Clinical Wages	(b)		1,403		1,403
5	In-House Trainer Wages	(c)		103		103
6	Transportation					
7	Contractual Payments			840		840
8	Nurse Aide Competency Tests					
9	TOTALS		$ 24	$ 3,010	$	$ 3,034
10	SUM OF line 9, col. 1 and 2	(e)	$ 3,034			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	3
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	1
2. From other facilities (f)	
TOTAL TRAINED	4

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs		22	1,207		22	1,207	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits		1	18		1	18	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$	23	$ 1,225	$	23	$ 1,225	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/01 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 78,820	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	76,213		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	30,315		8
9	Other(specify): Emp. Receivables	297		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 185,645	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	8,267		15
16	Equipment, at Historical Cost	104,155		16
17	Accumulated Depreciation (book methods)	(107,687)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	1,895		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(1,895)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 4,735	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 190,380	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 6,328	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)	5,027		31
32	Accrued Real Estate Taxes(Sch.IX-B)	5,100		32
33	Accrued Interest Payable	11		33
34	Deferred Compensation			34
35	Federal and State Income Taxes	1,345		35
	Other Current Liabilities(specify):			
36	Insurance Payable	71		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 17,882	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	15,934		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 15,934	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 33,816	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 156,564	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 190,380	$	48

***(See instructions.)**

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 119,085	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 119,085	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	89,312	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	(51,833)	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 37,479	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 156,564	24	*

*** This must agree with page 17, line 47.**

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 479,882	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 479,882	3
	B. Ancillary Revenue		
4	Day Care	128,396	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 128,396	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	5,262	11
12	Gift and Coffee Shop	1,432	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 6,694	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	618	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 618	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Handling Fee Income	25	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 25	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 615,615	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	96,073	31
32	Health Care	287,804	32
33	General Administration	59,341	33
	B. Capital Expense		
34	Ownership	51,985	34
	C. Ancillary Expense		
35	Special Cost Centers	3,684	35
36	Provider Participation Fee	27,416	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 526,303	40
41	**Income before Income Taxes (line 30 minus line 40)****	89,312	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 89,312	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? YES If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	400	400	$ 11,500	$ 28.75	1
2	Assistant Director of Nursing					2
3	Registered Nurses					3
4	Licensed Practical Nurses					4
5	Nurse Aides & Orderlies					5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers	3,120	3,160	28,427	9.00	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	523	523	4,512	8.63	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers	884	884	6,263	7.08	18
19	Laundry					19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,040	2,080	29,615	14.24	29
30	Habilitation Aides (DD Homes)	10,743	10,783	90,354	8.38	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	17,710	17,830	$ 170,671 *	$ 9.57	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	61	$ 1,675		35
36	Medical Director	12	3,600		36
37	Medical Records Consultant				37
38	Nurse Consultant	66	655		38
39	Pharmacist Consultant	12	360		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	12	300		43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	Additional Consultants				47
48	Schedule Page 25	126	6,831		48
49	TOTAL (lines 35 - 48)	289	$ 13,421		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$

B. Administrative - Other

Description	Amount
Administrative Consulting	$ 1,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 1,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
kel-Tech Mgmt. Co.	Mgmt Fees	$ 21,710
Barnett & Levine	Accting Services	455
FMRG	Legal Services	109
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 22,274

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 3,353
Unemployment Compensation Insurance	2,328
FICA Taxes	12,988
Employee Health Insurance	4,505
Employee Meals	262
Illinois Municipal Retirement Fund (IMRF)*	
kel-Tech Mgmt Allocation	3,742
Less: Employee Meals	(262)
TOTAL (agree to Schedule V, line 22, col.8)	$ 26,916

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	180
Health Care Worker Background Check	84
(Indicate # of checks performed 7)	
See Attachment Pg. 26	2,618
Less: PAC Dues	(72)
Less: Public Relations Expense	(515)
Non-allowable advertising	(450)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 1,845

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
kel-Tech Mgmt Co Alloction	106
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 106

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Lincoln Square # 0037044 Report Period Beginning: 1/1/01 Ending: 12/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Lincoln Square # 0037044 **Report Period Beginning:** 1/1/01 **Ending:** 12/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Healthcare Assoc.**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **30** Line **12**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES **X** NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
Lincoln Square #0032469 01/06/88

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **27,416**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **N/A**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **262** Has any meal income been offset against related costs? **No** Indicate the amount. $ **None**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

Related Parties Schedule VII
Owners Compensation
Jan 1, 2001 - Dec 31, 2001

	Totals/Entity	Holly Hill	ILS 1-4	JR's Centre	Mulberry Manor	Pilot House	Liberty House	Lincoln Square	kel-Tech Mgmt	Krypton	Glen Brook
Don Pippins	$ 98,464.24		$ 12,000.00	$ 26,000.00			$ 6,000.00		$ 12,264.24	$ 42,200.00	
Denise Pippins	103,400.00	36,000.00	21,600.00	45,800.00							
Diana Alley	76,975.72	13,800.00	24,000.00	6,000.00	9,900.00			11,500.00	11,775.72		
Jo Ann Keller	99,600.00			2,000.00	73,600.00	24,000.00					
James K. Keller	15,800.00			2,000.00	13,800.00						
Jacob Alley	44,385.84								44,385.84		
James A. Keller	69,824.00								58,524.00		11,300.00
	$ 508,449.80	$ 49,800.00	$ 57,600.00	$ 81,800.00	$ 97,300.00	$ 24,000.00	$ 6,000.00	$ 11,500.00	$ 126,949.80	$ 42,200.00	$ 11,300.00

Consultant Services
Page 20B, Line 46

	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference
Dental Consultant	12	1200	10-3
Psychologist Consultant	72	3276	10-3
Social Work Consultant	30	1355	12-3
Administrative Consultant	12	1000	17-3
Total	126	6831	

Facility Name & ID Number Lincoln Square

XIX. SUPPORT SCHEDULES

F. Dues, Fees, Subscriptions and Promotions

Description	
Domestic Corp. Filing Fee	80
Healthcare Assoc. Dues	873
Healthcare Assoc. PAC Dues	72
Subscriptions	343
Surety Bond Fee	240
Advertising	450
Contributions	515
kel-Tech Mgmt. Co. Alloc.	45
Total	2618